

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

IN RE:	)
	) Bankruptcy No. 19-24152-JAD
GARY M. FIEBER,	)
	) Chapter 13
Debtor,	)
	)
UNITED STATES OF AMERICA,	)
INTERNAL REVENUE SERVICE,	) <b>Hearing Date:</b> Jan. 27, 2020
	)
Movant,	)
	)
v.	) Document No.
	) Related to Document No. 26
GARY M. FIEBER,	)
	)
Respondent.	)

OBJECTION TO CONFIRMATION  
OF CHAPTER 13 PLAN DATED NOVEMBER 21, 2019

The United States of America, on behalf of the Internal Revenue Service, by its attorneys, Scott W. Brady, United States Attorney for the Western District of Pennsylvania, and Jill Locnikar, Assistant United States Attorney, objects to the proposed Chapter 13 Plan dated November 21, 2019, filed by Debtor.

1. The Internal Revenue Service has a claim against the above-named Debtor in the amount of \$331,604.99, which amount includes secured claims in the amount of \$3,205, unsecured priority claims in the amount of \$74,487.48, and general unsecured claims in the amount of \$253,912.51. Part of the priority claim (\$45,000) is based on estimates because the IRS is either requesting amended income tax returns for the years 2017 and 2018 or will refer these years for audit.

2. Debtor's Chapter 13 Plan proposes to pay the IRS a priority claim of only \$11,206.02.

The plan does not provide for any payment to the IRS on its secured claim.

3. Under section 1322(a)(2) of the Bankruptcy Code, priority tax claimants must be paid in full under a Chapter 13 Plan. 11 U.S.C. § 1322(a)(2).

4. Under sections 1325(a)(5) and 511 of the Bankruptcy Code, secured tax claimants must retain their liens and receive full payment of their value with interest at the current statutory rate (5 percent). 11 U.S.C. §§ 1325(a)(5) and 511.

5. Debtor's Chapter 13 Plan fails to comply with Bankruptcy Code sections 1322(a)(2) and 1325(a)(5).

WHEREFORE, the United States respectfully requests that this Honorable Court deny confirmation of Debtor's Chapter 13 Plan.

Respectfully submitted:

SCOTT W. BRADY  
United States Attorney

Dated: 1/16/2020

BY: /s/ Jill Locnikar  
JILL LOCNIKAR  
Assistant United States Attorney  
Joseph F. Weis, Jr. United States Courthouse  
700 Grant Street, Suite 4000  
Pittsburgh, PA 15219  
Tel: (412) 894-7429  
Fax: (412) 644-4549  
Email: jill.locnikar@usdoj.gov  
PA ID No. 85892

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

IN RE:	)
	) Bankruptcy No. 19-24152-JAD
GARY M. FIEBER,	)
	) Chapter 13
Debtor,	)
	)
UNITED STATES OF AMERICA,	)
INTERNAL REVENUE SERVICE,	) <b>Hearing Date:</b> Jan. 27, 2020
	)
Movant,	)
	)
v.	) Document No.
	) Related to Document No. 26
GARY M. FIEBER,	)
	)
Respondent.	)

CERTIFICATE OF SERVICE OF OBJECTION  
TO CONFIRMATION OF CHAPTER 13 PLAN DATED NOVEMBER 21, 2019

I certify under penalty of perjury that I served or caused to be served the above-captioned pleading on the parties at the addresses specified below or on the attached list on January 16, 2019 .

**Service by Electronic Notification:**

Brian C. Thompson on behalf of Debtor  
bthompson@thompsonattorney.com

Ronda J. Winnecour Chapter 13 Trustee  
cmecf@chapter13trusteewdpa.com

**Service by First Class Mail:**

Gary M. Fieber, 102 Golden Eagle Drive, Venetia, Pennsylvania 15367

SCOTT W. BRADY  
United States Attorney

/s/ Jill Locnikar  
JILL LOCNIKAR  
Assistant United States Attorney

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

IN RE:	)
	) Bankruptcy No. 19-24152-JAD
GARY M. FIEBER,	)
	) Chapter 13
Debtor,	)
	)
UNITED STATES OF AMERICA,	)
INTERNAL REVENUE SERVICE,	) <b>Hearing Date:</b> Jan. 27, 2020
	)
Movant,	)
	)
v.	) Document No.
	) Related to Document No. 26
GARY M. FIEBER,	)
	)
Respondent.	)

ORDER

Upon consideration of the Objection to Confirmation of the Chapter 13 Plan, it is this \_\_\_\_ day of \_\_\_\_\_, 2020,

ORDERED that confirmation of the Chapter 13 Plan filed by Debtor is denied.

\_\_\_\_\_  
UNITED STATES BANKRUPTCY JUDGE